

House File 667 - Introduced

HOUSE FILE 667

BY GOBBLE

A BILL FOR

1 An Act providing an exemption from the computation of net
2 income for the individual income tax of amounts paid for
3 professional development by a teacher, and including
4 applicability provisions.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422.7, Code 2021, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 63. Subtract the amount paid for a
4 professional development program as defined in section 272.1 by
5 a teacher holding a practitioner's license under chapter 272.

6 Sec. 2. APPLICABILITY. This Act applies to tax years
7 beginning on or after January 1, 2022.

8 EXPLANATION

9 The inclusion of this explanation does not constitute agreement with
10 the explanation's substance by the members of the general assembly.

11 This bill provides an exemption from the computation of
12 net income for the individual income tax of amounts paid for
13 a professional development program by a teacher holding a
14 practitioner's license pursuant to Code chapter 272. The bill
15 defines "professional development program" as a course or
16 program which is offered by a person or agency for the purpose
17 of providing continuing education for the renewal or upgrading
18 of a practitioner's license. The bill applies to tax years
19 beginning on or after January 1, 2022.